

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION AT DAYTON**

**UNITED STATES OF AMERICA**

**Case No. 3:08-cr-175**

**Plaintiff,**

**-v-**

**Judge Thomas M. Rose  
Magistrate Judge Michael R. Merz**

**JEREMY E. LEWIS,**

**Defendant.**

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**ENTRY AND ORDER OVERRULING LEWIS'S OBJECTIONS (Doc. #211) TO THE MAGISTRATE JUDGE'S REPORT AND RECOMMENDATIONS REGARDING LEWIS'S SECOND RULE 60(b)(4) MOTION TO VACATE FOR LACK OF SUBJECT MATTER JURISDICTION; ADOPTING THE MAGISTRATE JUDGE'S REPORT AND RECOMMENDATIONS (Doc. #209) REGARDING LEWIS'S SECOND RULE 60(b)(4) MOTION TO VACATE FOR LACK OF SUBJECT MATTER JURISDICTION; DENYING LEWIS'S SECOND RULE 60(b)(4) MOTION TO VACATE FOR LACK OF SUBJECT MATTER JURISDICTION (Doc. #208) AND, BECAUSE REASONABLE JURISTS WOULD NOT DISAGREE WITH THIS CONCLUSION, DENYING LEWIS A CERTIFICATE OF APPEALABILITY ON THIS MOTION AND CERTIFYING THAT ANY APPEAL WOULD BE OBJECTIVELY FRIVOLOUS**

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This case is before the Court on Defendant Jeremy E. Lewis's ("Lewis's") Second Rule 60(b)(4) Motion To Vacate for Lack of Subject Matter Jurisdiction. (Doc. #208.) On August 18, 2014, Magistrate Judge Michael J. Merz entered a Report and Recommendation recommending that this latest Motion (doc. #209) be denied. Lewis has objected to the Magistrate Judge's Report and Recommendations and the time has run and the United States has not responded to Lewis's Objections. This matter is, therefore, ripe for decision.

As required by 28 U.S.C. §636(b) and Federal Rules of Civil Procedure Rule 72(b), the

District Judge has made a de novo review of the record in this case. Upon said review, the Court finds that Lewis's Objection to the Magistrate Judge's Report and Recommendations regarding Lewis's Second Rule 60(b)(4) Motion To Vacate for Lack of Subject Matter Jurisdiction are not well-taken, and they are hereby OVERRULED. The Magistrate Judge's Report and Recommendations regarding Second Lewis's Rule 60(b)(4) Motion To Vacate for Lack of Subject Matter Jurisdiction is adopted in its entirety. Lewis's Second Rule 60(b)(4) Motion To Vacate for Lack of Subject Matter Jurisdiction (doc. #208) is denied. Further, Lewis is denied any requested Certificate of Appealability of the denial of this Motion and any appeal of this matter would be objectively frivolous.

**DONE and ORDERED** in Dayton, Ohio, this Twenty-Second Day of September, 2014.

**s/Thomas M. Rose**

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THOMAS M. ROSE  
UNITED STATES DISTRICT JUDGE

Copies furnished to:

Counsel of Record  
Jeremy E. Lewis at his last known address of record